

L & A INTERNATIONAL HOLDINGS LIMITED

樂亞國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代號 : 8195



2020

環境、社會及
管治報告
Environmental,
Social and
Governance
Report

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT FOR YEAR ENDED 31 MARCH 2020

截至二零二零年三月三十一日止年度的環境、社會及管治報告

INTRODUCTION AND SCOPE OF THE ESG REPORT

L & A International Holdings Limited (the “Company”) and its subsidiaries (the “Group”) are pleased to present the Environmental, Social and Governance (“ESG”) report for the year ended 31 March 2020 (“Reporting Year”) prepared in accordance to Appendix 20 Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) set out in the Rules Governing the Listing of Securities on GEM of the Stock Exchange of Hong Kong Limited (“GEM Listing Rules”). This ESG report intends to give insight into the approach adopted and actions taken by the Group regarding its operations and sustainability that have implication for the Group and the interest to stakeholders.

The ESG report of the Group has been presented into two subject areas, environmental and social of all major subsidiaries within the Group. Each subject area will have various aspects to disclose, including the relevant policies and the status of compliance with relevant laws and regulations as addressed by the ESG Reporting Guide.

環境、社會及管治報告簡介及範圍

樂亞國際控股有限公司（「本公司」）及其附屬公司（「本集團」）欣然呈列按照香港聯合交易所有限公司GEM證券上市規則（「GEM上市規則」）附錄二十所載環境、社會及管治報告指引（「環境、社會及管治報告指引」）所編製，截至二零二零年三月三十一日止年度（「報告年度」）的環境、社會及管治（「環境、社會及管治」）報告。本環境、社會及管治報告旨在深入了解本集團在營運及可持續發展方面所採用的方法及行動，而該等方法及行動對本集團及持份者利益有所影響。

本集團的環境、社會及管治報告以本集團旗下所有主要附屬公司的環境與社會兩個主要範疇呈列。每個主要範疇披露多個層面，包括環境、社會及管治報告指引列明有關政策及遵守有關法律法規的情況。

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The Group understands the importance of ESG report and is committed to making continuous improvements in corporate social responsibility into its business in order to better meet the changing needs of an advancing society. The ESG report of the Group will present general disclosure of required aspects in policies, initiatives and performance. The Group will continue to optimise and improve the disclosure requirements. The table below demonstrates the relationship between the ESG Reporting Guide and the issues found relevant to the Group:

本集團知悉環境、社會及管治報告的重要性，並致力在業務過程中不斷提升企業社會責任，以求更加配合社會日新月異的發展中不斷變化的需求。本集團的環境、社會及管治報告主要呈列政策、措施及表現範疇內規定的一般披露。本集團將繼續優化及改善披露規定。下表闡釋環境、社會及管治報告指引與本集團有關事宜的關係：

ESG Reporting Guide 環境、社會及管治報告指引		Relevant ESG issues of the Group 本集團的相關環境、社會及管治事宜
A.	Environmental 環境	
A.1	Emissions	Air emissions 空氣排放
A.1	排放物	Greenhouse gases emissions 溫室氣體排放
		Waste management 廢物管理
A.2	Use of resources	Energy and water consumption 能源消耗及耗水量
A.2	資源使用	Paper usage 用紙
		Packing materials 包裝物料
A.3	Environment and natural resources	Measures in reducing environmental impact 減低對環境影響的措施
A.3	環境及天然資源	
B.	Social 社會	
B.1	Employment	Labour practices 勞工慣例
B.1	僱傭	
B.2	Health and safety	Workplace health and safety 工作環境健康與安全
B.2	健康與安全	

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ESG Reporting Guide 環境、社會及管治報告指引	Relevant ESG issues of the Group 本集團的相關環境、社會及管治事宜
B.3 Development and training B.3 發展及培訓	Employee development and training 僱員發展及培訓
B.4 Labour standards B.4 勞工準則	Child labour and forced labour 童工及強制勞工
B.5 Supply chain management B.5 供應鏈管理	Supplier management 供應商管理
B.6 Product responsibility B.6 產品責任	Product safety and quality 產品安全及質素
B.7 Anti-corruption B.7 反貪污	Consumer data protection and privacy policies 客戶數據保護及私隱政策
	Anti-corruption 反貪污 Money laundering 洗錢
B.8 Community investment B.8 社區投資	Community involvement 社區參與

ABOUT THE GROUP

The Group is principally engaged in (i) Original Equipment Manufacturer (“OEM”) business; (ii) apparel retail business; (iii) the provision of money lending services; (iv) wholesaling business; (v) financial quotient and investment education business; and (vi) property investment business. Financial quotient and investment education business as well as property investment business were newly established and were being developed during the Reporting Year.

有關本集團

本集團主要從事(i)原設備製造(「原設備製造」)業務；(ii)服裝零售業務；(iii)提供放債服務；(iv)批發業務；(v)財商及投資教育業務；及(vi)物業投資業務。財商及投資教育業務以及物業投資業務於報告年度內新成立及正在發展中。

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A comprehensive assessment was conducted in order to evaluate the impacts of Group's operations on the environment and society during the development of our ESG strategy. The Group considered the operations of OEM business, retail business and wholesaling business were significant segments to the Group and were included in the ESG report during the Reporting Year. The remaining business segments, including money lending, financial quotient and investment education as well as property investment, were excluded from the ESG report because they do not raise material ESG-related issues relevantly. The Group will review the ESG scope on an ongoing basis and strive to enrich ESG disclosure in the long run.

APPROACH AND STRATEGY

The board of directors has overall responsibility for:

- a) evaluating and determining the ESG-related risks of the Group; and
- b) overseeing the management in the design, implementation and monitoring of the risk management and internal control systems with a view to addressing the ESG-related issues.

The Group believes in delivering long-term sustainable value creation to the shareholders. In doing so, while the Group carries on its business, the management makes choices that bring positive impacts to the communities. The Group has adopted sustainability policies which cover in the areas of employment and labour practices, business integrity, the environment and the community. The Company is committed to supporting good environmental standards and to ensure implementation of environmental friendly measures.

於制訂本集團環境、社會及管治策略期間，我們已進行全面評估，評估集團營運對環境及社會的影響。本集團認為原設備製造業務、零售業務及批發業務的營運為本集團的重要分部，並已於報告年度內納入環境、社會及管治報告。剩餘業務分部（包括放債、財商及投資教育以及物業投資）並未納入環境、社會及管治報告內，因該等分部不會引起與環境、社會及管治相關的重大事宜。本集團將持續檢討環境、社會及管治範圍，長遠而言，將竭力豐富環境、社會及管治披露的內容。

方式及策略

董事會的整體責任為：

- a) 評估及確認本集團與環境、社會及管治相關的風險；及
- b) 監督管理層設計、執行及監察風險管理及內部監控系統，以處理與環境、社會及管治相關事宜。

本集團的信條為長期並可持續地為股東創造價值。為此，本集團於經營業務時，管理層作出會對社區帶來正面影響的決策。本集團已採納可持續政策，內容涵蓋僱傭及勞工慣例、業務誠信、環境及社區等領域。本公司致力支持良好環境準則，並確保實行環保措施。

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STAKEHOLDERS ENGAGEMENT

The Group recognises the expectation and feedback from their stakeholders are vital for sustainable development of the Group. An effective communication with key stakeholders is maintained through daily business operations, such as regular meetings, corporate website, social media platforms, training, emails etc., to promote and adjust the strategy of sustainable development. Key stakeholders include shareholders, potential investors, governmental regulators, customers, suppliers, employees and communities.

MATERIALITY ASSESSMENT

Materiality assessment was conducted in accordance with the expectation and feedback from the key stakeholders. Based on the result of the materiality assessment, the management of the Group identified safety of products, rights of employees, and protection of privacy as key aspects of its long-term sustainability. Effective risk management and internal control systems on these aspects are reinforced with the aim of enhancing efficiency of operations and generating the environmental and social benefits to the stakeholders.

A. ENVIRONMENTAL

A1. Environmental

The Group is committed to minimising its environmental impacts by responsibly managing its business, reducing its carbon footprint and using resources effectively. Hence, the Group has implemented an “Environmental Facilities Operation and Management Policy” which covers the management of different emissions. The Group has also established relevant emissions reduction and energy saving initiatives to manage the emissions and maintain green operations.

The Group is in strict compliance with relevant laws and regulations in Hong Kong, including the Air Pollution Control Ordinance and the Water Pollution Control Ordinance. During the Reporting Year, the Group was not aware of any non-compliance with relevant laws and regulations that had significant impact on the Group related to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and nonhazardous waste.

持份者參與

本集團深明持份者的期望及回饋對本集團可持續發展至為重要。我們透過例會、企業網站、社交媒體平台、培訓及電郵等日常業務運作與主要持份者保持有效溝通，藉以推進及調整可持續發展策略。主要持份者包括股東、潛在投資者、政府監管部門、客戶、供應商、僱員及社區。

重要性評估

重要性評估乃根據主要持份者的期望及回饋進行。根據重要性評估之結果，本集團管理層發現產品安全、僱員權利及保護私隱為長期可持續發展之主要方面。為提高營運效率及為持份者創造有利的環境及社會條件，本集團加強該等方面之有效風險管理及內部監控系統。

A. 環境

A1. 環境

本集團致力透過盡責管理其業務、減少其碳足印及有效運用資源以減低其環境影響。因此，本集團已推行「環保設施運行及管理政策」，有關政策涵蓋不同排放物之管理。本集團亦已制訂相關減排及節能措施以管理排放物及維持綠色營運。

本集團嚴格遵守香港相關法律及法規，包括《空氣污染管制條例》及《水污染管制條例》。於報告年度，據本集團所知，並無任何有關空氣及溫室氣體排放、向水及土地排污、產生有害及無害廢物之相關法律及法規而對本集團有重大影響之不合規情況。

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Air emissions

The Group utilised 8 motor vehicles (2019: 13) driven by unleaded petroleum for providing transportation to senior management and goods delivery during the Reporting Year. During the process of combustion of fuels, air pollutants, such as nitrogen oxides ("NOx"), Sulphur oxides ("SOx") and particulate matters ("PM") are also produced.

4,198 litres (2019: 27,172 litres) of unleaded petroleum was consumed during the Reporting Year. The consumptions led to an emission of NOx, SOx, and PM of 5.5 kg (2019: 35.61 kg), 0.06 kg (2019: 0.40 kg) and 0.41 kg (2019: 2.62 kg) respectively.

Due to the social unrest and the outbreak of novel coronavirus in Hong Kong, the Group arranged staff to work from home during the Reporting Year. The decrease in outdoor business and transportation activities reduce the demand for motor vehicles. Consumption of unleaded petroleum was therefore reduced and air emission was declined accordingly.

空氣排放

本集團於報告年度使用8部由無鉛汽油驅動的車輛（二零一九年：13部），作接送高級管理層及運送貨物之用。於燃燒燃料期間，會產生空氣污染物，例如氮氧化物、硫氧化物及懸浮粒子。

於報告年度，已耗用4,198公升的無鉛汽油（二零一九年：27,172公升）。該消耗分別帶來5.5公斤氮氧化物（二零一九年：35.61公斤）、0.06公斤硫氧化物（二零一九年：0.40公斤）及0.41公斤懸浮粒子（二零一九年：2.62公斤）的排放。

由於香港社會動盪及爆發新型冠狀病毒疫情，本集團於報告年度內安排員工在家辦公。戶外商務及交通活動的減少降低了對車輛的需求。因此減少了無鉛汽油的消耗，空氣排放相應降低。

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Greenhouse gases emissions

The operation of the Group no longer involves in the manufacturing activities and does not have material impacts on the environment and natural resources. Nevertheless, the Group generates greenhouse gas ("GHG") emission through the combustion of fuels, the use of electricity and the production of paper waste in the offices and daily operation.

Electricity used in the business premises is the major contributor to greenhouse gas footprint. Apart from electricity consumption, the use of motor vehicle and business travelling also led to the indirect emissions of greenhouse gas. During the Reporting Year, total GHG emissions was approximately 74,728 kg of CO₂ (2019: 104,885 kg), resulting mainly from the consumption of unleaded petroleum for transportation and consumption of electricity in wholesaling business.

The emission of carbon dioxide (CO₂) has been calculated based on the amount of energy consumed multiple by the emission factors and the emission of CO₂ (in kg). The emissions of CO₂ are broadly classified into three scopes:

Scope 1 – Direct emissions from combustion of fuels;

Scope 2 – Energy indirect emissions; and

Scope 3 – Other indirect emissions.

溫室氣體排放

本集團的營運不再涉及製造活動，對環境及天然資源再無重大影響。然而，本集團仍然因於辦公室及日常營運中燃燒燃料、使用電力及產生廢紙導致溫室氣體排放。

於業務場所使用電力為出現溫室氣體足印的主因。除消耗電力外，使用車輛及商務差旅亦帶來間接溫室氣體排放。於報告年度，總溫室氣體排放約為74,728公斤二氧化碳（二零一九年：104,885公斤），主要由運輸活動的無鉛汽油消耗及批發業務的電力消耗而來。

二氧化碳的排放乃根據消耗的能量乘以排放因素及二氧化碳排放（以公斤計）計算所得。二氧化碳排放大致分為三個範圍：

範圍1 – 燃燒燃料導致的直接排放；

範圍2 – 能量間接排放；及

範圍3 – 其他間接排放。

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The emission of CO2 for the year ended 31 March 2019 and 2020 is summarised as follow:

於截至二零一九年及二零二零年三月三十一日止年度的二氧化碳排放概述如下：

Source of CO2 emissions 二氧化碳排放來源	Year 年份	Quantity consumed 消耗量	CO2 equivalent emissions 二氧化碳排放當量 (kg) (公斤)	CO2 emission Intensity 二氧化碳排放密度 (Unit per staff) (單位／每員工)
Scope 1				
範圍1				
Motor vehicle – Unleaded petroleum	2020	4,198 L	9,908	550
車輛 – 無鉛汽油	2020年	4,198公升	9,908	550
	2019	27,172 L	64,126	2,565
	2019年	27,172公升	64,126	2,565
Scope 2				
範圍2				
Electricity consumption	2020	131,074 kWh	64,226	3,568
電力消耗	2020年	131,074千瓦時	64,226	3,568
	2019	76,663 kWh	39,105	1,564
	2019年	76,663千瓦時	39,105	1,564
Scope 3				
範圍3				
Paper consumption	2020	100 kg	480	27
紙張耗用	2020年	100公斤	480	27
	2019	155 kg	744	30
	2019年	155公斤	744	30
Business travel	2020	1,039 km	114	6
商務差旅	2020年	1,039公里	114	6
	2019	9,187 km	910	36
	2019年	9,187公里	910	36
Total CO2 emissions	2020	–	74,728	4,151
總二氧化碳排放	2020年	–	74,728	4,151
	2019	–	104,885	4,195
	2019年	–	104,885	4,195

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The overall reduction in greenhouse gas emissions during the Reporting Year was mainly due to low consumption of unleaded petroleum in the scope 1, which also led to the decrease in air emission. Nonetheless, an increment in consumption of electricity in the scope 2 was noted during the Reporting Year because of the acquired electricity in wholesaling business over the full reporting period (i.e. twelve months, compared against to seven months coverage period in the financial year 2018/19).

The Group endeavours to improve energy efficiency and reduce energy consumption by adopting energy saving initiatives mentioned in the Section "Use of Resources" of this Report.

Waste management

The Group's operations do not produce any hazardous waste such as chemical wastes, clinical wastes and hazardous chemicals. The non-hazardous waste produced is mainly paper waste. Measures for reducing and recycling the waste are put in place and are mentioned in the Sections "Paper Usage" and "Packing Materials" of this Report.

於報告年度溫室氣體排放整體下降，此乃主要由於範圍1的無鉛汽油低耗量所致，有關低耗量同樣導致空氣排放減少。儘管如此，於報告年度範圍2的電力消耗有所上升，原因是批發業務在整個報告期內產生電力（即十二個月，而二零一八／一九財政年度的覆蓋期只有七個月）。

本集團致力透過採納本報告「資源使用」一節所載的節能計劃，改善能源效益及減少能源消耗。

廢物管理

本集團的營運不會產生任何有害廢物，例如化學廢料、醫療廢物及有害化學品。所產生的非有害廢物主要為廢紙。本集團已制訂減少及回收廢物的措施，詳見本報告「用紙」及「包裝物料」章節。

A2. Use of Resources

The Group places a great emphasis on environmental protection to ensure efficient use of energy and resources. With the implementation of the Group's "Energy and Resources Policy", the Group strives to reduce the resources consumption by implementing energy and water efficiency initiatives and encouraging its employees, customers, business partners and the community to adopt environmentally responsible behaviour.

Energy and water consumptions

The energy consumption of the Group mainly comes from purchased electricity and fuel consumption. In view of the scarcity of energy, the Group has advocated various energy conservation strategies. The Group has adopted energy-saving lighting systems and equipment to reduce the energy usage during operations. In order to avoid unnecessary energy consumption, air-conditioners and other equipment are used according to the seasonal adjustment and lightings are switched off when the room is not in used.

Water is another important resource used by the Group in daily operations. The Group endeavours to conserve water effectively by identifying water saving initiatives. Used water is re-used under feasible circumstances. Furthermore, the Group has conducted regular maintenance of water pipes to prevent leakage of water and repair any defective components.

A2. 資源使用

本集團十分重視環境保護，以確保有效使用能源及資源。本集團實行「能源及資源政策」後，致力透過推行能源及用水效益措施以及鼓勵其僱員、客戶、業務夥伴及社區採取對環境負責任之行為，減少資源消耗。

能源消耗及耗水量

本集團之能源消耗主要來自所購電力及燃料消耗。鑒於能源稀缺，本集團倡議推行多項節能策略。本集團已採用節能照明系統及設備以減少營運中的能源使用。為避免不必要的能源消耗，空調及其他設備乃根據季節性調整使用，而照明設備於房間無人使用時關閉。

水為本集團日常營運中使用的另一項重要資源。本集團致力透過識別節水措施以有效節省用水。廢水會在可行情況下重用。此外，本集團對水管進行常規保養以避免漏水，並會修理任何缺損部分。

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The Group's total resources consumption and consumption intensity are listed below:

本集團的總資源消耗及消耗密度表列如下：

Resources 資源	Unit 單位	Year 年份	Energy consumption 能源消耗	Consumption intensity 消耗密度 (Unit per staff) (單位／每員工)
Electricity 電力	kWh 千瓦時	2020 2020年	131,074 kWh 131,074 千瓦時	7,282 kWh 7,282 千瓦時
		2019 2019年	76,663 kWh 76,663 千瓦時	3,067 kWh 3,067 千瓦時
Unleaded petroleum 無鉛汽油	Litre 公升	2020 2020年	4,198 L 4,198 公升	233 L 233 公升
		2019 2019年	27,172 L 27,172 公升	1,087 L 1,087 公升

The reason of increment in electricity and reduction in unleaded petroleum consumption has been explained in Section "Air emissions" and "Greenhouse gases emissions".

電力消耗量上升及無鉛汽油消耗量下降之原因已於「空氣排放」及「溫室氣體排放」兩節解釋。

Paper usage

The Group has established a host of paper-saving initiatives to reuse and recycle paper. This is an opportunity to enhance environmental benefits by undertaking such conservative actions. Papers have been recycled by promoting double-sided printing and by promoting the use of telecommunication and electronic media.

Packaging materials

To reduce wastage in packaging materials, the Group minimizes the use of packaging materials. Carton boxes and plastic wrapping are reused if possible. During the Reporting Year, the Group considers the use of packaging material are immaterial. Further, the Group promotes the message of "Bring Your Own Bag (BYOB)" and does not provide any bags to customers.

A3. Environment and natural resources

Due to the nature of the business, the Group does not have any direct and significant impacts on the environment and natural resources in the course of its operations. With the integration of policies and measures to reduce emissions and resources consumption, the Group strives to reduce the impacts on the environment and natural resources.

用紙

本集團已制訂多項節約用紙措施，以重用及循環再用紙張，此乃透過落實推行環保工作以為環境增益的良機。本集團鼓勵回收紙張作雙面打印，亦提倡採用電子通訊及電子媒體。

包裝物料

為減少包裝物料造成的浪費，本集團儘量減少使用包裝物料，並盡可能重用瓦通紙箱及塑膠包裝。本集團認為，其於報告年度使用之包裝物料數量極少。再者，本集團推廣「自攜購物袋」，不會向客戶提供任何購物袋。

A3. 環境及天然資源

基於業務性質，本集團在其日常營運中並無對環境及天然資源造成任何直接及重大影響。藉著整合有關降低排放及資源消耗的政策及措施，本集團致力減低對環境及天然資源的影響。

B. SOCIAL

B1. Employment

Labour practices

The Group believes people are valuable assets and their diligent efforts and continuous supports are crucial to the Group's development and success. As such, the Group aims to attract and retain talents, provide a safe and equal working environment for its employees and promote employee health and well-being. The Group is in strict compliance with relevant laws and regulations in Hong Kong, including the Employment Ordinance, the Sex Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance, and the Race Ordinance.

The Group's "Human Resources Management Policy" covers the Group's standard in respect of compensation and dismissal, recruitment and promotion, working hours, rest periods and other benefits and welfare. In addition, the Group is dedicated to providing equal opportunity in all aspects of employment and maintaining a workplace that is free from discrimination or harassment against any individual on the basis of seniority, nationality, gender, age, marital status, disability, race, color, religion or sexual preference. All employees are recruited based on their skills and experience. They are appraised based on the same standards of work performance.

During the Reporting Year, the Group was not aware of any non-compliance with the relevant laws and regulations that had significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

B. 社會

B1. 僱傭

勞工慣例

本集團認為員工乃寶貴資產，而彼等之辛勤努力及不懈支持對本集團之發展及成功至為重要。故此，本集團致力吸引及挽留人才，為其僱員提供安全及平等的工作環境以及促進僱員健康及福祉。本集團嚴格遵守香港相關法律及法規，包括《僱傭條例》、《性別歧視條例》、《殘疾歧視條例》、《家庭崗位歧視條例》及《種族歧視條例》。

本集團之「人力資源管理政策」涵蓋本集團有關補償及解僱、招聘及晉升、工時、休息期間及其他福利之準則。此外，本集團致力在僱傭所有方面提供公平機會，並維持一個任何人士均不會因年資、國籍、性別、年齡、婚姻狀況、殘疾、種族、膚色、宗教或性傾向而受到歧視或騷擾之工作環境。所有僱員乃根據其技能及經驗招聘。彼等按照相同的工作表現標準進行評核。

於報告年度，據本集團所知，並無任何有關補償及解僱、招聘及晉升、工時、休息期間、公平機會、多元化、反歧視及其他福利而對本集團有重大影響之相關法律及法規之不合規情況。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT FOR YEAR ENDED 31 MARCH 2020 截至二零二零年三月三十一日止年度的環境、社會及管治報告

As at 31 March 2020, the Group employed 18 staff (2019: 25) in Hong Kong, the overall male/female ratio is approximately 1.57:1 (2019: 2.13:1).

During the Reporting Year, the turnover rate of the Group was about 58% (2019: 38%). The Group has a diverse workforce in terms of distribution of gender, age and region.

All employees have participated in the Mandatory Provident Fund Scheme Ordinance (Chapter 485 of the Laws of Hong Kong). Staff are remunerated according to the job nature, market trends and individual performance.

B2. Health and Safety

Workplace health and safety

The Group places the highest priority on securing the health and safety of our employees. The Group complies with the Occupational Safety and Health Ordinance to maintain a healthy and safe workplace for our employees and protect them from work-related injuries. As stipulated in the Group's "Health, Safety and Environment Policy Statement", the Group strives to reduce and control the health, safety and environment related risks. The Group continues to monitor the effectiveness of safety-related controls and conduct assessments on its health and safety performance. The monitoring includes regular safety inspection of equipment. In order to create a corporate culture of health and safety, the Group conveys to our employees the importance of occupational health and safety to enhance their awareness.

於二零二零年三月三十一日，本集團於香港有18名員工（二零一九年：25名），而整體男／女比例約為1.57:1（二零一九年：2.13:1）。

於報告年度，本集團的流失率約為58%（二零一九年：38%）。本集團員工隊伍由不同性別、年齡及地區的人士組成。

所有僱員已參與《強制性公積金條例》（香港法例第485章）。員工乃根據工作性質、市場趨勢及個人表現以薪酬犒勞。

B2. 健康與安全

工作環境健康與安全

本集團以確保僱員的健康與安全為首要任務。本集團遵守《職業安全及健康條例》，以為旗下僱員維持健康及安全的工作環境，並保護僱員免受工傷。誠如本集團之「健康、安全及環境政策聲明」所規定，本集團致力降低及控制健康、安全與環境相關的風險。本集團持續監察與安全相關之控制措施之效力，並就其健康與安全表現進行評估。監察包括常規的設備安全檢查。為建立健康與安全的企業文化，本集團向旗下僱員灌輸職業健康與安全的重要性，以提高其相關意識。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT FOR YEAR ENDED 31 MARCH 2020

截至二零二零年三月三十一日止年度的環境、社會及管治報告

The outbreak of novel coronavirus in January 2020 has posed a significant threat to public health. The Group exercised social responsibility to safeguard our employees against infection and contain the epidemic by implemented a series of measures:

- Reminded the employees to maintain good personal hygiene such as the need to wear surgical masks properly and washing hands frequently in office;
- Requested the employees to declare their health and recent travelling history;
- Requested the employees who had been to travelled overseas recently to stay at home for self-quarantine; and
- Adopted flexible working arrangement to allow employees to work from home so as to enhance social distancing.

The Group will closely monitor the development of the epidemic and strengthen the precautionary measures if necessary.

During the Reporting Year, there was no case of work-related fatality and injury. The Group was not aware of any non-compliance with relevant laws and regulations that had significant impact on the Group in providing a safe and healthy working environment during the Reporting Year.

於二零二零年一月，新型冠狀病毒疫情的爆發對公共衛生構成了重大威脅。本集團採取一系列措施履行社會責任，以保護僱員免受感染並控制疫情：

- 提醒僱員保持良好的個人衛生習慣，如在辦公室內正確佩戴外科口罩及勤洗手；
- 要求僱員申報彼等的健康狀況及近期旅行記錄；
- 要求近期曾出國旅行的僱員留在家中進行自我檢疫隔離；及
- 採用靈活的工作安排以允許僱員在家辦公，加強並保持社交距離。

本集團將密切監察疫情的發展，並在必要時加強預防措施。

於報告年度，並無因工傷亡個案。據本集團所知，於報告年度並無任何有關提供安全及健康工作環境之相關法律及法規而對本集團有重大影響的不合規情況。

B3. Development and training

Employee development and training

The Group considers the skills and knowledge of our employees as the key elements of sustainable development of the Group. Hence, the Group provides training opportunities for our employees to enhance their working capabilities and management competence according to the Group's "Human Resources Management Policy". The on-the-job trainings offered are based on the business needs, needs of respective positions and interests of employees. Employees are also provided with the opportunities to participate in trainings offered by professional training institutions or experts. Directors and senior management of the Group participate in training so as to maintain their continuous professional development and to fulfill their obligations under the GEM Listing Rules.

B4. Labour Standard

The Group is committed to upholding the elimination of all forms of forced labour and supporting the effective abolition of child labour. The Group strictly prohibits the use of child labour in accordance with the Employment of Children Regulations. As prevention of engaging child labour, job applicants are required to present identity proofs during recruitment process according to the Group's "Human Resources Management Policy".

In addition, the Group respects the freedom of employees and has established a "Prohibition of Forced Labour Policy", covering regulations to prohibit and prevent forced labour. Employees have the rights to report any case of infringement of their rights to the management.

During the Reporting Year, the Group was not aware of any non-compliance with relevant laws and regulations related to recruitment of child labour or forced labour practices.

B3. 發展及培訓

僱員發展及培訓

本集團視我們的僱員之技能及知識為本集團可持續發展之關鍵元素。因此，根據本集團之「人力資源管理政策」，本集團為旗下僱員提供培訓機會，以提升其工作能力及管理能力。在職培訓乃根據業務需要、相關職位之需要及僱員利益而提供。僱員亦獲提供機會參與專業培訓機構或專家提供之培訓。本集團董事及高級管理層參與培訓，以維持彼等的持續專業發展及履行GEM上市規則規定之義務。

B4. 勞工準則

本集團致力消除一切形式的強制勞工，並支持有效廢除童工。根據《僱用兒童規例》，本集團嚴禁聘用童工。為避免聘用童工，求職者於招聘過程中須根據本集團之「人力資源管理政策」出示身份證明文件。

此外，本集團尊重僱員之自由，並制訂「禁止強制勞工政策」，涵蓋禁止及避免強制勞工之規例。僱員有權向管理層報告其權利受到侵犯之任何個案。

於報告年度，據本集團所知，並無任何有關聘用童工或強制勞工之相關法律及法規之不合規情況。

B5. Supply Chain Management

Supply chain management

The Group aims not to be directly or indirectly involved in corrupt practices or complicit in human rights abuses. Hence, the Group requires its supply chain partners to uphold the Group's principles of ethical business conduct. Besides, the Group gives preference to collaborate with suppliers who work towards responsible and sustainable operation. Through managing and engaging with our supply chain, the Group strives to create positive impacts on the environment and society.

The Group believes that our procurement can ultimately affect our product and service quality. As such, the Group has adopted a "Suppliers Social Responsibilities Control Procedure" to manage and mitigate the environmental and social risks in the supply chain. The Group selects suppliers carefully and evaluates their performance continuously through regular site visits. Quality of their products/services, and efficiency of deliveries are considered in the selection and evaluation. For our wholesaling of seafood, we verify certification of all suppliers (including certificates of registration, operating licences and certificates of origin) for compliance with the Fisheries Protection Ordinance in Hong Kong and the relevant laws and regulations in South East Asia. In case of non-compliance discovered, the cooperation will be terminated to uphold the Group's standards.

B5. 供應鏈管理

供應鏈管理

本集團的宗旨為不直接或間接牽涉貪污行為或合謀侵犯人權。因此，本集團要求其供應鏈合作夥伴秉承本集團的商業道德操守原則。此外，本集團優先與以負責任及可持續經營為工作方針之供應商合作。透過管理我們的供應鏈及與其溝通，本集團致力為環境及社會帶來正面影響。

本集團相信，我們的採購程序可最終影響產品及服務質素。故此，本集團已採納「供應商社會責任控制程序」，以管理及減輕供應鏈中的環境及社會風險。本集團審慎挑選供應商，並通過定期的實地視察持續評估其表現。在挑選及評估過程中會考慮彼等產品／服務的質素及運送效率。在海鮮批發方面，我們會核實所有供應商之認證（包括註冊證書、營運牌照及原產地證書），以符合香港《漁業保護條例》及東南亞之相關法律及法規。倘發現不合規情況，合作將會終止，以維持本集團之標準。

B6. Product Responsibility

Product safety and quality

The Group has dedicated to putting the products quality as its first priority as the performance of the products would affect the long-term relationship with customers and the reputation and success of the business. For our wholesaling of seafood, food safety and hygiene are specifically considered. We completed and maintained written declarations for all import of seafood in accordance with rules and regulations, including Import and Export Ordinance.

The Group would refund or pay compensation for damage caused by the products due to defects. During the Reporting Year, the Group did not receive any complaint regarding the quality of the products and there was no product subject to recall for safety or health reasons. The Group was not aware of any non-compliance with relevant laws and regulations regarding product responsibility.

Consumer data protection and privacy policies

The Group has developed a policy of information management system to guide staff on control and usage of company data and to restrict access or use where necessary to protect the interests of the Group. Data is classified into different levels according to the confidentiality as public, internal, and restricted/confidential. Only senior management is authorised to access restricted/confidential data. In order to protect consumer data and privacy, the Group will keep the client information together and destroy on a timely basis. During the Reporting Year, the Group did not notice any occurrence of data leakage.

B6. 產品責任

產品安全及質素

由於產品表現會影響與客戶的長遠關係以及本集團之聲譽及業務成功發展，故本集團秉持產品質素第一的信念。在海鮮批發方面，我們會特別考慮食物安全及衛生。我們已按照規則及規例（包括《進出口條例》）為所有進口海鮮取得及存置書面聲明。

本集團會就產品因缺損而導致的損害作出退款或支付賠償。於報告年度，本集團並無接獲任何有關產品質素的投訴，而且並無產品因安全或健康原因而須回收。據本集團所知，並無任何有關產品責任的相關法律及法規之不合規情況。

客戶數據保護及私隱政策

本集團已就資訊管理系統制訂政策，為員工提供控制及使用本公司數據的指引，並於有需要時限制存取或使用數據以保障本集團利益。數據按其保密程度分為公開、內部及限制／保密級別。只有高級管理層獲授權取得限制／保密數據。為保障客戶數據及私隱，本集團將數據集中儲存及適時銷毀客戶資料。於報告年度，本集團未有發現任何數據洩漏事件。

B7. Anti-Corruption

Anti-corruption

The Group is committed to upholding the highest standards of business ethics in its business and operations. The Group is in strict compliance with the Prevention of Bribery Ordinance and has zero tolerance on any forms of bribery, corruption and fraud. With the implementation of "Anti-corruption and Anti-Fraud Management System", the Group conveys to its employees the Group's requirements towards anti-corruption.

The Group has established communication channels, including phone and email, for employees to report on observed and suspected case of non-compliance and questionable practices. After receipt of the case, the Group will perform anti-corruption investigation. Once a misconduct case is confirmed, it will be reported to relevant legal authorities and relevant personnel will be subject to disciplinary actions.

During the Reporting Year, the Group was not aware of any non-compliance with the relevant laws and regulations that had significant impact on the Group relating to bribery, extortion, fraud and money laundering.

B7. 反貪污

反貪污

本集團致力在其業務及經營中建立最高標準之商業道德規範。本集團嚴格遵守《防止賄賂條例》，絕不容忍任何形式之賄賂、貪污及舞弊。實行「反貪污及反舞弊管理制度」後，本集團向其僱員傳達本集團對就反貪污所作之規定。

本集團已設立溝通渠道（包括電話及電郵），供僱員報告所見及疑似之不合規個案及有問題之行為。於接獲個案後，本集團將進行反貪污調查。一旦確認存在不當行為個案，將向相關法定機構報告，而相關人員將面臨紀律行動。

於報告年度，據本集團所知，並無任何有關賄賂、敲詐、舞弊及洗錢之相關法律及法規而對本集團有重大影響的不合規情況。

Money laundering

The Group strictly implements a series of policies and procedures to prevent and detect money laundering and terrorist financing. The following measures have been taken to prevent and detect money laundering and terrorist financing:

- verifying customers' identity with reference to reliable and independent source of documents;
- reports any suspicious transactions to relevant government department;
- maintain all essential information of customers with Personal Data (Privacy) Ordinance;
- repayments are only made by cheque, bank transfer with customers' bank accounts; and
- provide training relating to current legislation and practices to employees.

B8. Community investment Community involvement

The Group is constantly aware of the needs of community and take up our corporate responsibility to contribute to the society. The Group has formulated a "Community Investment Policy" and aims to focus on the living standards of community, culture projects, education and development and labour cooperation. The Group also strives to develop long-term relationships with our key stakeholders and bring a positive impact on community development. In addition, we encourage our staff to actively participate in charitable activities and volunteer works, especially on those related to environmental protection.

洗錢

本集團嚴格實施一系列政策及程序，防止及檢測洗錢及恐怖份子融資活動等等。為此，本集團採取以下措施：

- 參考可靠及獨立文件來源核實客戶身份；
- 向相關政府部門匯報任何可疑交易；
- 按照《個人資料(私隱)條例》保存所有必要的客戶資料；
- 只透過支票或經客戶銀行戶口進行銀行轉賬作出還款；及
- 向僱員提供有關現行法例及慣例的培訓。

B8. 社區投資 社區參與

本集團一直明瞭社區之需要，並履行本身的企業責任，為社會作出貢獻。本集團已制訂「社區投資政策」，旨在專注於社區生活水平、文化項目、教育及發展以及勞工合作。本集團亦致力與主要持份者發展長期關係及為社區發展帶來正面影響。此外，我們鼓勵員工積極參與公益活動及義務工作，尤其是與環境保護相關者。

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